

EXHIBIT 10

1 **DECLARATION OF KIM SMITH**

2 BEN SMITH being first duly sworn upon his oath hereby deposes and says:

3 1. My name is Kim Smith. I am a resident of the State of Arizona, am over the
4 age of 18 years, and if called to testify in court in this matter I could and would truthfully
5 testify to the following facts based upon my own personal knowledge.

6 2. I currently provide services to XCENTRIC VENTURES, L.L.C.
7 ("Xcentric") on an independent contractor basis.

8 3. As part of the services that I provide, I have been given administrative
9 access to the website www.RipoffReport.com ("Rip-Off Report").

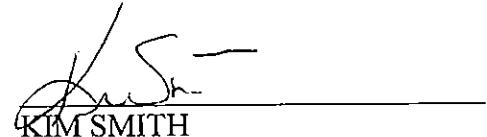
10 4. I am not permitted to, nor do I, change or add any content to (1) any posting;
11 (2) any title or heading of any posting; and/or (3) any other part of the Rip-off Report
12 website.

13 5. I am aware that George S. May International Company has filed a lawsuit
14 against Xcentric and others in which it has been alleged that Xcentric created or authored
15 those certain reports which are attached to the affidavit of ED MAGEDSON as **Exhibit A**
16 bearing Bates Nos. GSMIC 0001—0097.

17 6. I have personally reviewed these reports and I know that I did not create
18 them or any part of them, nor do I have any information that such reports may have been
19 created by another employee or agent of Xcentric.

20 **WITNESSETH** I have read the foregoing Declaration and I declare under penalty of
21 perjury that the facts stated therein are true and correct as of the date this Declaration was
22 sworn.

23 DATED: 12/18/06


24 **KIM SMITH**